

SECTION 4

Restricted State Funding

The following accounting procedures are applicable to salary expenditures for programs included on the following list of restricted state funding.

- A. If a certified staff member qualifies for a salary increase under the Education Improvement Act (EIA) Teacher Salary Increase Strategy (Revenue Code 3550, Subfund 350), the EIA portion of the expenditures should be accounted for either in the General Fund or in the EIA Teacher Salary Increase subfund, depending on the accounting option chosen by the district.
- B. For **restricted state funding**, only the net salary expenditures (net of the EIA Teacher Salary Increase amount) should be accounted for in the Special Revenue Fund.

RESTRICTED STATE FUNDING^a
(Listed by Revenue Code)

Revenue Code	Subfund	Restricted State Grants^b	2007–08 State Allocation	Page Number
3112	915	Nursing Program	\$ 597,562	138
3117	927	EEDA 8 th Grade Awareness (Career Interest Inventories)	400,000	139
3118	928	EEDA Career Specialists	21,840,791	140
3125	905	Career and Technology Education Equipment	4,739,548	142
3126	908	Refurbishment of K–8 Science Kits (No Carryover Provision)	TBD ^c	146
3127	937	Student Health and Fitness	5,688,911	148
3128	938	High Schools That Work/ Making Middle Grades Work	1,780,000	150
3131	100	Handicapped Transportation—Bus Driver Aides	159,670	153
3131	100	Handicapped Transportation—Special Needs Students Contract Reimbursement	378,531	154
3132	100	Home Schooling (No Carryover Provision)	900,000 ^d	156
3134	924	Child Development Education Pilot Program (CDEPP)	TBD ^c	157
3136	936	Student Health and Fitness— Nurses	25,000,000	160
3142	600	School Lunch Program Aid	413,606	162
3154	920	Adult Education, Young Adult Initiative	3,200,000	163
3160	100	School Bus Driver Salary (includes Hazardous Condition Transportation)	42,895,973	166

RESTRICTED STATE FUNDING^a
(Listed by Revenue Code)

Revenue Code	Subfund	Restricted State Grants^b	2007–08 State Allocation	Page Number
3161	300	EAA Bus Driver Salary and Fringe	\$1,124,000	168
3162	100	Transportation Workers' Compensation	3,063,333	170
3165	100	Economic Education Development Act—Transportation	957,000	171
3170	500	State School Building Aid	0	172
3172	500	Children's Education Endowment (Barnwell Facilities Funds)	TBD ^c	174
3180	100	Fringe Benefits Employer Contributions (No Carryover Provision)	449,768,445	177
3181	100	Retiree Insurance (No Carryover Provision)	69,527,949	179
3193	919	Education License Plates	150,000 ^e	181
3195	945	South Carolina (SCRI) Reading Initiative—High School	TBD ^c	182
3991	916	ADEPT (Assisting, Developing, and Evaluating Professional Teaching)	2,217,245	184

^a If a certified staff member qualifies for a salary increase under the EIA Salary Increase strategy, the expenditures for the EIA portion should be accounted for in the General Fund or the EIA Teacher Salary Increase subfund (350). For state-restricted grants, only the net salary (net of the EIA salary increase) should be recorded in the Special Revenue Fund.

^b According to Proviso 1.46 of the General Appropriation Act, 2007 S.C. Acts 117, school districts and special schools may carry forward unexpended state-restricted grant funds from the prior fiscal year into the current fiscal year to be used for the same purpose.

^c To be determined.

^d Funds are appropriated through the EFA.

^e Estimated revenue (based on plates purchased).

REVENUE 3112 NURSING PROGRAM

SUBFUND 915 SPECIAL REVENUE FUND

PROJECT NUMBER VA

Allocation Formula

Funds are allocated based on requests submitted to the Office of Career and Technology Education to fund a portion of practical nursing programs. The funds are to be used for salaries and employee benefits.

Legal References

S.C. Code Ann. § 59-53-20 (2005)

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1.46

Guidelines

See applicable subprogram codes for Career and Technology Education programs listed under Revenue Code 4210, Car. Perkins Act.

The appropriate accounts for **allowed expenditures** are

915-115-100	CTE Programs Salaries
915-115-200	CTE Programs Employee Benefits

Responsible Office: Office of Career and Technology Education, Division of Standards and Learning

Contact: Joe Williams, 803-734-8456

E-Mail Address: jwilliam@ed.sc.gov

SUBFUND 927 SPECIAL REVENUE FUND

Funds were allocated on a per pupil basis by the number of eight graders in each district.

The Education and Economic Development Act of 2005;
General Appropriation Act, 2007 S.C. Acts 117

Funds are to provide sixth, seventh, and eighth grade students with career interest inventories and career information and resources to assist them in selecting a preferred cluster of study.

The appropriate accounts for **allowed expenditures** are

927-212-300	Guidance Purchased Services
927-212-400	Guidance Supplies and Materials

Responsible Office: Office of Regional Services, Division of Educational Services
Contact: Sabrina B. Moore, 803-734-8433
E-Mail Address: smoore@ed.sc.gov

REVENUE 3118 EEDA CAREER SPECIALISTS

SUBFUND 928 SPECIAL REVENUE FUND

Allocation Formula

Funds are distributed based on the 45-day student count. Schools are funded based on the difference between the 300-1 student to counselor ratio required by the Education and Economic Development Act (EEDA) and the 500-1 ratio required by previous law.

Legal References

The Education and Economic Development Act of 2005;

General Appropriation Act, 2007 S.C. Acts 117

Guidelines

These funds may only be used for salary and benefits for career specialist to meet the 300-1 student to guidance personnel ratio of the Education and Economic Development Act (EEDA). Career specialists were funded for middle schools and high schools in 2007–08. Districts have the flexibility to move the allocated FTEs between eligible schools within the district to achieve the 300-1 ratio.

The school-based middle school and high school career specialists who provide career services to school districts must hold both a bachelor's degree and Global Career Development Facilitator (GCDF) certification from the Center for Credentialing and Education (CCE). An individual who has previously earned the CCE's Career Development Facilitator (CDF) certification is not required to obtain the GCDF certification.

An individual who holds a bachelor's degree but has not completed the required 120 hours of classroom training in the GCDF competency areas may be hired as a career specialist in the South Carolina public school system if he or she (1) meets the required combination of education and experience specified by the CCE and (2) secures a two-year provisional status letter from the CCE. If approved for provisional status by the CCE, the individual has two years to complete the required training.

A career specialist who receives a provisional status letter from the CCE can use the GCDF designation during the provisional time period but will not receive a certificate until he or she has met all requirements of the full certification. If the individual who

was hired with a provisional status fails to complete the requirements for the GCDF credential within the two-year period, the district will no longer receive state funding for that person.

An individual holding a bachelor's degree that has completed the required 120 hours of classroom training through a CCE approved provider but is lacking field experience in the GCDF competency areas may be hired as a career specialist in the South Carolina public school system if he or she fully documents the required field-experience hours within two years.

The appropriate accounts for **allowed expenditures** are

928-212-100	Guidance Salaries
928-212-200	Guidance Employee Benefits

Responsible Office:	Office of Regional Services, Division of Educational Services
Contact:	Sabrina B. Moore, 803-734-8433
E-Mail Address:	smoore@ed.sc.gov

**REVENUE 3125 CAREER AND TECHNOLOGY EDUCATION
EQUIPMENT**

SUBFUND 905 SPECIAL REVENUE FUND

Allocation Formula

School district allocations for equipment are determined by the Office of Career and Technology Education on a formula basis. The formula includes a base allocation of \$20,000 for all school districts and official multidistrict career centers that meet minimum requirements. The remaining funds are distributed to school districts and multidistrict career centers based on the prior year student enrollments for career and technology education courses.

Legal References

S.C. Code Ann. §§ 59-53-1950 and 59-53-1960 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1.46

Guidelines

See applicable subprogram codes for Career and Technology Education (CTE) programs listed under Revenue Code 4210, Vocational Aid.

The General Assembly provides funds in the annual General Appropriation Act for the purchase of equipment for CTE training. In the “Local Plan for Career and Technology Education” submitted annually to the Office of Career and Technology Education, school districts identify the courses for which equipment will be purchased.

The highest priority in funding must be given to job preparatory and occupational proficiency programs.

Career and Technology funds may be used for costs related to leasing of equipment.

The appropriate accounts for **allowed expenditures** are

905-113-325	Elementary Programs (Grade 7 and Above) Rentals (Leasing of Equipment)
905-113-410	Elementary Programs (Grade 7 and Above) Supplies

905-113-445	Elementary Programs (Grade 7 and Above) Technology and Software Supplies
905-113-540	Elementary Programs (Grade 7 and Above) Equipment
905-113-545	Elementary Programs (Grade 7 and Above) Technology Equipment and Software
905-115-325	CTE Programs Rentals (Leasing of Equipment)
905-115-410	CTE Programs Supplies
905-115-445	CTE Programs Technology and Software Supplies
905-115-540	CTE Programs Equipment
905-115-545	CTE Programs Technology Equipment and Software

The federal regulations/state policies concerning inventorying equipment must be adhered to by each LEA and must be audited as follows:

- Federal regulations—namely, the Education Department Grants Administrative Regulations (EDGAR) —require an equipment inventory to be maintained on all equipment costing \$5,000 or more purchased with **federal** funds. The local school district fixed assets policy will govern the equipment inventory procedures for equipment purchased with **state** funds.
- Procedures for maintaining an inventory of equipment (including replacement equipment) until disposition takes place will meet the following requirements:
 - A. Property records must be maintained that include a description of the property, a serial number or other identification number, the vendor's name, the acquisition date, and cost of the property, the percentage of federal participation in the cost of the property, the location of the property, and any ultimate disposition data, including the date of disposal and sale price of the property.
 - B. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
 - C. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.
 - D. Adequate maintenance procedures must be developed to keep the property in good condition.
- Disposal of obsolete equipment shall be handled in accordance with the following guidelines:

(Obsolete or inoperable equipment is equipment that is worn out, that is irreparable or not economically feasible to repair, or that has been replaced by new technology.)

A. Equipment Purchased Totally (100 Percent) with **Federal** Funds or Any Portion of **Federal** Funds

1. Equipment with Current, Per-Unit Fair Market Value of **Less Than \$5,000**

Accountability for Equipment:

Must be accounted for life of equipment or until equipment is no longer needed.

Disposition of Equipment (When No Longer Needed):

- a. May be used in other career and technology education programs funded with federal funds.
- b. May be traded in for another item of equipment to be used in career and technology education.
- c. If not needed in career and technology education, must be offered to other federally funded programs in district.
- d. If not able to be utilized by **any** federal program, items of equipment with a current per-unit fair market value of less than \$5,000 may be sold or otherwise disposed of with no further obligation to the Office of Career and Technology Education. The date of disposal and the sale price must be retained in equipment inventory files of the school district/career center.

2. Equipment with Current, Per-Unit Fair Market Value of **More Than \$5,000**

Accountability for Equipment:

Must be accounted for life of equipment or until equipment is no longer needed.

Disposition of Equipment: as above, items a–c.

When No Need Is Found

Items of equipment with a current per-unit fair market value in excess of \$5,000 may be sold, and the Office of Career and Technology Education shall be reimbursed in an amount calculated by multiplying the current market value or proceeds from sale by the Office of Career and Technology Education's share of the equipment. The date of disposal and the sale price must be retained in equipment inventory files of the school district/career center. Proper sales procedures must be established to ensure the highest possible return

B. Equipment Purchased Totally (100 percent) with **State or EIA funds****Accountability for Equipment:**

Must be accounted for life of equipment or until equipment is no longer needed.

Disposition of Equipment (When No Longer Needed):

1. If operable and not obsolete, all equipment purchased for a course must be transferred to the same course in another school in the district or to another school district/career center. The school district receiving the equipment must add items to the inventory if the cost meets the capitalization rate established by the local school district's fixed assets policy.
2. Equipment considered inoperable/obsolete may be sold with no responsibility to refund the State. The date of disposal and the sale price must be retained in equipment inventory files of the school district/career center.

Responsible Office: Office of Career and Technology Education, Division of
Standards and Learning
Contact: Joe Williams, 803-734-8456
E-Mail Address: jwilliam@ed.sc.gov

**REVENUE 3126 REFURBISHMENT OF K–8 SCIENCE KITS
(No Carryover Provision)**

SUBFUND 908 SPECIAL REVENUE FUND

Allocation Formula

Available funds refurbishing science kits will be allocated based on prior year K–8 135-Day ADM and districts will be reimbursed for actual costs not to exceed their allocation for the school year.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1.37

Guidelines

Proviso 1.37 (SDE: Refurbishing Science Kits) of the General Appropriation Act, 2007 S.C. Acts 117 states that “Funds appropriated for the purchase of textbooks and other instructional materials may be used for reimbursing school districts to offset the costs of refurbishing science kits on the state-adopted textbook inventory Purchasing new kits from the central textbook depository, or a combination of refurbishment and purchase. The refurbishing cost of kits may not exceed the cost of the state-adopted refurbishing kits plus a reasonable amount for shipping and handling. Costs for staff development, personnel costs, equipment, or other costs associated with refurbishing kits on state inventory are not allowable costs.”

- Districts cannot order state-adopted refurbishment kits and also submit a claim for reimbursement of consumable items unless the items claimed are not available in the refurbishment kit (e.g., batteries, plastic spoons, paper cups).
- Districts may claim reimbursement for non-consumable items that need replacing due to loss or damage but may not submit a claim for additional items that increase functionality beyond that of state-adopted kits.
- Districts must keep copies of inventory records, bids, invoices, and other documentation related to the purchase and refurbishment of kits to provide an audit trail.
- Districts must comply with state procurement regulations and follow cost-effective refurbishment practices.

- Some kits do not meet any state grade-level-specific science standards. Districts should not submit refurbishment claims for these kits.
- Schools may purchase new kits to replace kits that no longer meet grade-level-specific science standards or where the refurbishment cost is greater than the replacement cost.
- Districts or schools seeking reimbursement for allowable refurbishment costs should submit a letter stating the amount of the refurbishment claim and copy of the invoice(s) to the State Department of Education, State Textbook Office, 301 Greystone Blvd., Suite 150, Columbia, SC 29210.
- The deadline for submitting 2007–08 refurbishment claims is June 1, 2008.

Allowed Expenditures

Funds may be used for the purchase of materials, supplies, and freight and for travel costs associated with the delivery of kits at the state reimbursement rate for mileage.

Disallowed Expenditures

Funds may not be used for personnel costs, staff development, travel, and equipment purchases.

The appropriate account codes for **allowed expenditures** are

908-111-300	Kindergarten Programs Purchased Services
908-111-400	Kindergarten Programs Supplies and Materials
908-112-300	Primary Programs Purchased Services
908-112-400	Primary Programs Supplies and Materials
908-113-300	Elementary Programs Purchased Services
908-113-400	Elementary Programs Supplies and Materials

Responsible Office: Office of Finance, Division of Finance and Operations
 Contact: Jim White, 803-253-4188
 E-mail Address: jwhite@ed.sc.gov

REVENUE 3127 STUDENT HEALTH AND FITNESS

SUBFUND 937 SPECIAL REVENUE FUND

Allocation Formula

Funds allocated to districts based on average daily membership of grades K-5 from the preceding year.

Legal References

S.C Code Ann. §59-10-10 to 59-10-60 (2005)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1.46 and 1.80

Guidelines

Beginning in the 2006–07 school year, students in kindergarten through fifth grade must be provided a minimum of one hundred fifty minutes a week of physical education and physical activity. In 2006–07 a minimum of sixty minutes a week must be provided in physical education. The student to teacher ratio in physical education may not exceed the average ratio of 28 to 1. The certified physical education teacher to student ratio is designed for daily/alternate day physical education. Physical activity is to be planned and coordinated by the Physical Education Activity Director.

An individual student's fitness status must be reported to his parent or guardian during a student's fifth grade, eighth grade, and high school physical education courses.

During each year of implementation of the reduced student to teacher ratio, each district shall report to the State Department of Education by June 15 the number of minutes of physical education instruction and physical activity minutes. The report must be listed by elementary school and by individual class and grade level.

The implementation of decreased student to teacher ratio and increased physical education instruction is not intended to replace or reduce time dedicated to instruction in the arts.

Beginning in 2006–07 school year the student to certified physical education teacher ratio in the elementary schools of the State must be 700 to 1 and districts are to increase the number of physical education teachers to the extent possible (Proviso 1.80).

Each public school shall administer the South Carolina Physical Education Assessment. Assessment of students in second grade, fifth grade, eighth grade and high school must be used to assess program effectiveness and adherence to the South Carolina Physical Education Curriculum Standards. Program effectiveness scores must be reported to the education community through the district and school report card.

Each district shall make every effort to ensure that elementary schools in its district have age appropriate equipment and facilities to implement the physical education standards.

The appropriate accounts for **allowed expenditures** are

937-111-100	Kindergarten Programs Salaries
937-111-200	Kindergarten Programs Employee Benefits
937-111-300	Kindergarten Programs Purchased Services
937-111-400	Kindergarten Programs Supplies and Materials
937-112-100	Primary Programs Salaries
937-112-200	Primary Programs Employee Benefits
937-112-300	Primary Programs Purchased Services
937-112-400	Primary Programs Supplies and Materials
937-113-100	Elementary Programs Salaries
937-113-200	Elementary Programs Employee Benefits
937-113-300	Elementary Programs Purchased Services
937-113-400	Elementary Programs Supplies and Materials
937-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services

Responsible Office: Office of Academic Standards, Division of Standards and Learning
Contact: Cathy R. Jones, 803-734-0790
E-Mail Address: cjones@ed.sc.gov

**REVENUE 3128 HIGH SCHOOLS THAT WORK/MAKING
MIDDLE GRADES WORK**

SUBFUND 938 SPECIAL REVENUE FUND

Allocation Formula

Competitive grants will be available from appropriated funds for new High Schools That Work (HSTW) and Making Middle Grades Work (MMGW) sites.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1.46

Guidelines

Subprogram 28, High Schools That Work/Making Middle Grades Work (GF), uses Revenue code 3128 Subfund 938.

Allowed expenditures include costs to

- establish High Schools That Work (HSTW) and Making Middle Grades Work (MMGW) sites to enable South Carolina's schools to participate in a nationally recognized total school reform initiative(s);
- provide professional development opportunities through the Southern Regional Education Board (SREB), existing HSTW/MMGW site leadership, or other HSTW/MMGW leadership professionals;
- purchase software and other instructional materials that would support the implementation/integration of the ten (10) Key Practices associated with both the HSTW and MMGW school reform initiatives;
- enable prospective sites to visit other HSTW/MMGW sites in order to move completely and successfully join the state's network; and
- provide leadership, training, and equipment in support of Project Lead The Way (PLTW) and Gateway to Technologies; pre-engineering curricula with a focus on rigorous math and science instruction and integration that directly support the career and technology emphasis that is a component of both HSTW and MMGW.

The appropriate accounts for **allowed expenditures** are

938-113-120	Elementary Programs Substitute/Temporary Salaries (Grades 6-8 only)
938-113-311	Elementary Programs Instructional Services (Grades 6-8 only)
938-113-312	Elementary Programs Instructional Programs Improvement Services (Grades 6-8 only)
938-113-314	Elementary Programs Staff Services (Grades 6-8 only)
938-113-332	Elementary Programs Travel (Grades 6-8 only)
938-113-340	Elementary Programs Communications (Grades 6-8 only)
938-113-345	Elementary Programs Technology (Grades 6-8 only)
938-113-410	Elementary Programs Supplies (Grades 6-8 only)
938-113-445	Elementary Programs Technology and Software Supplies (Grades 6-8 only)
938-113-540	Elementary Programs Equipment (Grades 6-8 only)
938-113-545	Elementary Programs Technology Equipment and Software (Grades 6-8 only)
938-114-120	High School Programs Substitute/Temporary Salaries
938-114-311	High School Programs Instructional Services
938-114-312	High School Programs Instructional Program Improvement Services
938-114-314	High School Programs Staff Services
938-114-332	High School Programs Travel
938-114-340	High School Programs Communications
938-114-345	High School Programs Technology
938-114-410	High School Programs Supplies
938-114-445	High School Programs Technology and Software
938-114-540	High School Programs Equipment
938-114-545	High School Programs Technology Equipment and Software
938-115-120	CTE Programs Substitute/Temporary Salaries
938-115-311	CTE Programs Instructional Services
938-115-312	CTE Programs Instructional Program Improvement Services
938-115-314	CTE Programs Staff Services
938-115-332	CTE Programs Travel
938-115-340	CTE Programs Communications
938-115-345	CTE Programs Technology
938-115-410	CTE Programs Supplies
938-115-445	CTE Programs Technology and Software
938-115-540	CTE Programs Equipment
938-115-545	CTE Programs Technology Equipment and Software

938-224-120	Improvement of Instruction Inservice and Staff Training Substitute/Temporary Salaries
938-224-311	Improvement of Instruction Inservice and Staff Training Instructional Services
938-224-312	Improvement of Instruction Inservice and Staff Training Instructional Programs Improvement Services
938-224-314	Improvement of Instruction Inservice and Staff Training Staff Services
938-224-332	Improvement of Instruction Inservice and Staff Training Travel
938-224-340	Improvement of Instruction Inservice and Staff Training Communication
938-224-345	Improvement of Instruction Inservice and Staff Training Technology
938-224-410	Improvement of Instruction Inservice and Staff Training Supplies
938-224-445	Improvement of Instruction Inservice and Staff Training Technology and Software Supplies
938-224-540	Improvement of Instruction Inservice and Staff Training Equipment
938-224-545	Improvement of Instruction Inservice and Staff Training Technology Equipment and Software

Responsible Office: Office of Career and Technology Education, Division of
Standards and Learning
Contact: Joe Williams, 803-734-8456
E-Mail Address: jwilliam@ed.sc.gov

**REVENUE 3131 HANDICAPPED TRANSPORTATION—BUS
DRIVER AIDES**

**HANDICAPPED TRANSPORTATION—
SPECIAL NEEDS STUDENTS CONTRACT
REIMBURSEMENT**

SUBFUND 100 GENERAL FUND

Allocation Formula

BUS DRIVERS AIDES

Districts with five or more special needs buses receive one aide slot for every five special needs buses that are operated by the district. That total (rounded down to the whole number) is multiplied by the rate established by the Office of Transportation for the current fiscal year. Districts with fewer than five special needs buses receive one aide slot. That number is multiplied by the rate established by the Office of Transportation for the current fiscal year.

Legal References

S.C. Code Ann. § 59-5-60 (2004)

24 S.C. Code Ann. Regs. 43-80.B (State Board of Education Regulation)

General Appropriation Act, 2007 S.C. Acts 117

Guidelines

The State allocates these funds to districts to offset the cost of salaries for school bus aides.

State Board Regulation 43-80.B states “A student that is disabled shall be accompanied by an aide if the student’s Individual Education Program so specifies.”

Allowed expenditures include salary and fringe cost for aides employed to assist students while being transported on special needs school buses that are state owned and operated.

The appropriate accounts for **allowed expenditures** are

100-255-100	Student Transportation (State Mandated) Salaries
100-255-200	Student Transportation (State Mandated) Employee Benefits

Allocation Formula

SPECIAL NEEDS STUDENTS CONTRACT REIMBURSEMENT

School districts are reimbursed on the basis of the mileage rate specified in the annual State Appropriation Act up to a maximum of sixty-four miles per day. To determine a district's total allocation, the number of miles is multiplied by the number of days a child attends school each semester.

Legal Reference

S.C. Code Ann. § 59-67-520 (2004)

Guidelines

These funds are allocated to districts to pay for contract student transportation services for students with special needs. Contract student transportation services may be purchased for any period of time and should be used when the cost of the contract is less than the cost of operating a school bus.

Vehicles certified by the manufacturer to transport fewer than eleven passengers or vehicles certified as school buses are the only vehicles approved for use under a contract.

School districts submit contract requests to the State Department of Education for approval. The SDE bus shop supervisor must receive the contract prior to October 15 to qualify for the full 180-day reimbursement. Contracts received by the SDE bus shop supervisor after October 15, can qualify for funds effective ten school days from receipt of the contract by the SDE bus shop supervisor or initiation of service, whichever comes last. The total number of days that transportation services have been delivered prior to this ten-day grace period will be deducted from the days and the funding amount of the contract request.

Contracts are approved for first-semester and/or second-semester funding since funding for this program has not been adequate to cover all the approved contract expenses. Each semester's contract will receive its pro rata share of one half of the funds appropriated by the legislature.

School districts must submit first-semester reimbursement requests by February 15 of the current fiscal year. School districts must submit second-semester reimbursement requests by June 15 of the current fiscal year. Reimbursement requests not received by these dates may be subject to total loss of funding.

Allowed Expenditures

Contract student transportation services that reimburse contractors for transportation are based on a mileage rate as specified in the current year's state appropriation act, for a maximum of sixty-four miles per day. No contract may exceed the maximum of sixty-four miles per day for the first student. Each additional student transported by a contractor qualifies for reimbursement at a rate of \$1.11 per day with a maximum of \$100 per student per semester. School districts that contract with SDE to transport students on district-owned buses will be reimbursed at a rate of \$1.13 per mile.

The appropriate account number is 100-255-331.

Responsible Office: Office of Transportation, Division of Innovation and Support
Contact: Doug Hamrick, 803-734-8246
E-Mail Address: dhamrick@ed.sc.gov

**REVENUE 3132 HOME SCHOOLING
(No Carryover Provision)**

SUBFUND 100 GENERAL FUND

Allocation Formula

$$\begin{array}{rclcl} & \text{EFA base student cost} & \times & .25 \text{ weighting factor} & \\ \times & \text{number of students reported} & = & \text{district allocation} & \end{array}$$

Legal Reference

S.C. Code Ann. §§ 59-20-40(1)(C) and 59-65-40 (2004)

General Appropriation Act, 2007 S.C. Acts 117

Guidelines

Districts must retain the approved documentation for each pupil, a copy of the "Home Schooling" form, and a by-name listing of all approved pupils.

Data must be submitted to the Office of Finance to report the number of students under Home Schooling. Report only those students that are supervised by your district. Students whose instruction is conducted under the auspices of the South Carolina Association of Independent Home Schools **are not eligible for funding**.

Allowed expenditures include those activities designed for the overall supervision, coordination, and direction of this special program. The appropriate accounts are

100-223-100	Supervision of Special Programs Salaries
100-223-200	Supervision of Special Programs Employee Benefits
100-223-300	Supervision of Special Programs Purchased Services
100-223-400	Supervision of Special Programs Supplies and Materials
100-223-500	Supervision of Special Programs Capital Outlay
100-223-600	Supervision of Special Programs Other Objects

Responsible Office: Office of Finance, Division of Finance and Operations
Contact: Len Richardson, 803-734-8122
E-Mail Address: lrichard@ed.sc.gov

**REVENUE 3134 CHILD DEVELOPMENT EDUCATION
PILOT PROGRAM (CDEPP)**

SUBFUND 924 SPECIAL REVENUE FUND

Allocation Formula

Approved providers will receive \$3,931 per eligible “at risk” child participating in the program.

Schools (providers) may apply for up to \$10,000 per class for the equipping of new classrooms. Schools (providers) may apply for up to \$2,500 per class for existing classrooms for consumables.

Legal References

General Appropriations Act, 2007 S.C. Acts 117, Proviso 1.66

Guidelines

The South Carolina Child Development Education Pilot Program (CDEPP) shall be available for the 2006–07 and 2007–08 school year on a voluntary basis and shall focus on the developmental and learning support that children must have in order to be ready for school and must incorporate parenting education.

Each child residing in the pilot districts, who will have attained the age of four years old on or before September 1, of the school year, and meets the at-risk criteria is eligible for enrollment in the CDEPP for one year. For purposes of this funding, at risk is defined as “on free-reduced lunch or Medicaid eligible”.

Services for this program will be considered full time. The instructional day will consist of 6.5 hours and for 180 days.

For purposes of the funding, the Provider is considered the approved school.

Providers shall:

1. comply with all federal and state laws and constitutional provisions prohibiting discrimination on the basis of disability, race, creed, color, gender, national origin, religion, ancestry, or need for special education services;
2. comply will all state and local health and safety laws and codes;

3. comply with all state laws that apply regarding criminal background checks for employees and exclude from employment any individual not permitted by state law to work with children;
4. be accountable for meeting the education needs of the child and report at least quarterly to the parent/guardian on his progress;
5. comply with all program, reporting, and assessment criteria required of providers;
6. maintain individual student records for each child enrolled in the program to include, but not be limited to, assessment data, health data, records of teacher observations, and records of parent/guardian and teacher conferences;
7. designate whether extended day services will be offered to the parents/guardians of children participating in the program; and
8. be approved, registered, or licensed by the Department of Social Services and,
9. comply with all state and federal laws and requirements specific to program providers.

Providers may limit student enrollment based upon space available.

Providers must also:

1. employ a lead teacher with a two-year degree in early childhood education or related field or be granted a waiver of this requirement from the Department of Education. It is imperative to remember, that teachers working in public schools must be certified in order for the school to be in compliance with No Child Left Behind regulations regarding “high qualified”;
2. employ an education assistant with pre-service or in-service training in early childhood education;
3. maintain classrooms with at least 10 four-year-old children, but no more than 20 four-year-old children with an adult to child ratio of 1:10. With classrooms having a minimum of 10 children, the 1:10 ratio must be a lead teacher to child ratio. Waivers of the minimum class size requirement may be granted by the South Carolina Department of Education on a case-by-case basis;
4. offer a full day, center-based program with 6.5 hours of instruction daily for 180 school days;
5. provide an approved research-based preschool curriculum that focuses on critical child development skills, especially early literacy, numeracy, and social/emotional development;
6. engage parents’ participation in their child’s educational experience that shall include a minimum of two documented conferences per year; and
7. adhere to professional development requirements.

The appropriate accounts for **allowed expenditures** are

924-147-100	CDEPP Salaries
924-147-200	CDEPP Employee Benefits
924-147-300	CDEPP Purchased Services
924-147-400	CDEPP Supplies and Materials
924-147-500	CDEPP Capital Outlay
924-189-300	CDEPP (Parenting) Purchased Services
924-189-400	CDEPP (Parenting) Supplies

Responsible Offices: Office of Instructional Promising Practices, Division of
Standards and Learning
Office of Finance, Division of Finance and Operations
Contacts: Robin McCants, 803-734-8477 (Program)
Mellanie Jinnette, 803-734-3605 (Funding)
E-Mail Addresses: rmccants@ed.sc.gov
mjinnett@ed.sc.gov

**REVENUE 3136 STUDENT HEALTH AND FITNESS—
NURSES**

SUBFUND 936 SPECIAL REVENUE FUND

Allocation Formula

Beginning with 2007–2008 school year, funds shall be appropriated to provide licensed nurses for elementary public schools. The funds will be made available through a grant program and shall distribute the funds to the school districts on a per school basis.

Legal References

S.C. Code Ann. § 59-10-210 (2005)

General Appropriation Act, 2007 S.C. Acts 117

Guidelines

In *healthy schools*, children are more alert, more focused on learning, and experience fewer absences from class. In *healthy schools* children and adolescents learn and practice healthy behaviors. *Healthy schools* provide programs and environments that help students avoid the behaviors that lead to chronic and acute conditions such as Type II diabetes, obesity, teen pregnancy, HIV/sexually transmitted infections, and disabilities caused by injury.

To provide a *healthy school* that enhances academic achievement for all students, the U.S. Centers for Disease Control and Prevention suggests that districts and schools adopt a coordinated school health program model. The coordinated school health program model consists of eight components that work together to keep students in school, in class, healthy and ready to learn: 1) Health Education, 2) Physical Education, 3) Health Services, 4) Nutrition Services, 5) Counseling, Psychological & Social Services, 6) Healthy School Environment, 7) Health Promotion for Staff, and 8) Family and Community Involvement.

Health Services is a critical component of the coordinated school health program model. School nurses provide a most of the school health services offered through South Carolina's public schools. In addition to providing health services for treating acute and chronic health conditions, school nurses assist students in developing good decision-making skills related to health challenges; provide education to

students, school staff and parents/guardians regarding health issues; and may provide coordination for the school's health team.

Grants provided through this grant must be used only to improve South Carolina's school health services infrastructure by placing full-time licensed nurses in elementary public schools. These funds move schools closer to meeting the national standards of having a full-time licensed nurse for every school, with a minimum of one registered nurse for every 750 students in the general school population, one registered nurse for every 225 students in the mainstreamed population, one registered nurse for every 125 students in severely chronically ill or developmentally disabled populations, and additional registered nurses based on individual student needs in medically fragile populations.

Requirements:

- (1) Funds must be used to place licensed nurses in elementary public schools.
- (2) Grants are available to local school districts on a per school basis.
- (3) School districts must submit all required components of the grant application to receive funding.

Disallowed expenditures: Funds provided through this grant may not be used for office space, office space construction, health office equipment, health office supplies, medical services, computers, software purchases, professional development, or travel.

Allowed expenditures: Expenditures are restricted to covering the cost of salaries and fringe benefits for licensed nurses employed to work in elementary public schools.

The appropriate accounts for **allowed expenditures** are:

936-213-100	Health Services Regular Salaries
936-213-200	Health Services Employee Benefits

Responsible Office:	Office of Youth Services, Division of Educational Services
Contact:	Lynn Hammond, 803-734-8076
E-Mail Address:	lhammond@ed.sc.gov

REVENUE 3142 SCHOOL LUNCH PROGRAM AID

SUBFUND 600 FOOD SERVICE FUND

Allocation Formula

$$\frac{\text{number of district cafeteria units}}{\text{number of county cafeteria units}} \times \text{county allocation} = \text{district allocation}$$

Legal References

S.C. Code Ann. § 59-63-750 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1.13 and 1.46

Guidelines

The funds provided under School Lunch Program Aid are distributed to each school district in the State based on the number of cafeteria units operating in each county/district at the end of the prior school year. The travel expenses of the county school lunch supervisor shall be paid from this appropriation at the prevailing rate of mileage allowed by the State.

The appropriate accounts for **allowed expenditures** are

600-256-100	Food Services Salaries
600-256-200	Food Services Employee Benefits
600-256-300	Food Services Purchased Services
600-256-400	Food Services Supplies and Materials
600-256-500	Food Services Capital Outlay
600-256-600	Food Services Other Objects

Responsible Office: Office of School Food Services and Nutrition, Division of Educational Services

Contacts: Vivian Pilant, 803-734-8195
Heather Snelgrove, 803-734-8197

E-Mail Addresses: vpilant@ed.sc.gov
hsnelgro@ed.sc.gov

**REVENUE 3154 ADULT EDUCATION, YOUNG
ADULT INITIATIVE**

SUBFUND 920 SPECIAL REVENUE

PROJECT NUMBER EM

Allocation Formula

An additional \$3.2 million dollars of Adult Education funds is available to school districts to serve adult education students between the ages of 17–21 who are enrolled in programs leading to a high school diploma or in preparation to sit for the Tests of General Educational Development (GED).

Funds will be allocated based on a formula, which is a combination of three factors:

Factor 1: The number of 17–21 year old students enrolled in a high school completion program for at least 12 hours of instruction the previous school year that were non-Work-Based Project Learners and who had been pre-tested and post-tested and have increased a minimum of one educational functioning level based on the approved testing instrument.

Factor 2: The number of 17–21 year old students enrolled in a high school completion program for at least 12 hours of instruction the previous school year who were non-Work-Based Project Learners and who earned a Career Readiness Certificate.

Factor 3: The number of 17–21 year old students who either earned a high school diploma or who successfully passed the GED examination the previous school year after receiving at least 12 hours of instruction.

37 percent of the allocation will be based on Factor 1.

25 percent of the allocation will be based on Factor 2.

38 percent of the allocation will be based on Factor 3.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1.46

Guidelines

The purpose of this initiative is to provide additional services to the increasing number of 17–21 year old students who enroll in school district adult education programs pursuing a high school or GED diploma. These funds may only be used to serve those students who are either enrolled in the school district's adult education high school diploma program to earn Carnegie units of credit or receiving instruction in preparation to sit for the Tests of General Educational Development (GED). Students who are 17–21 years of age who are enrolled in a program leading to earning a Career Readiness Certificate may also be served with these funds.

The SDE will verify the eligible number of students who were awarded a high school diploma or GED diploma the previous school year. The Office of Quality Assurance will verify the number of high school diploma graduates from each adult education program. The GED Testing Office will verify the individuals who successfully passed the GED examination the previous year. The Adult Education and Training Resource Center will verify the individuals who successfully earned a Career Readiness Certificate. Career Readiness personnel who instruct the 17–21 year old students may be paid from these funds. Salaries may be prorated.

Funds expended in the 223 (Supervision of Special Programs) function may only be used for employing Career Counselors/Transition Specialists. Intake personnel who deal with the 17–21 year old students may also be paid from this category. Salaries may be prorated. None of these funds may be used for traditional administrative personnel, such as assistant directors, program coordinators, or secretarial assistance.

Allowable **expenditures** include the following expenditure account codes:

920-182-100	Adult Secondary Education Programs Salaries
920-182-200	Adult Secondary Education Programs Employee Benefits
920-182-300	Adult Secondary Education Programs Purchased Services
920-182-400	Adult Secondary Education Programs Supplies and Materials
920-182-500*	Adult Secondary Education Programs Capital Outlay
920-221-100	Improvement of Instruction Curriculum Development Salaries
920-221-200	Improvement of Instruction Curriculum Development Employee Benefits
920-221-300	Improvement of Instruction Curriculum Development Purchased Services
920-221-400	Improvement of Instruction Curriculum Development Supplies and Materials

920-223-100	Supervision of Special Programs Salaries
920-223-200	Supervision of Special Programs Employee Benefits
920-223-300	Supervision of Special Programs Purchased Services
920-223-400	Supervision of Special Programs Supplies and Materials
920-223-500*	Supervision of Special Programs Capital Outlay
920-224-100	Improvement of Instruction Inservice and Staff Training Salaries
920-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
920-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
920-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials

*Requests for budget items in these categories **must be submitted in writing** and **must be approved in writing** by the Office of Adult Education.

Budget amendments must be received in the Office of Adult Education no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office: Office of Adult Education, Division of Standards and Learning
 Contacts: David Stout, 803-734-8348 (budget questions)
 Fax: 803-734-8336
 Janet Thompson, 803-734-8472 (program questions)
 E-Mail Addresses: dstout@ed.sc.gov
 jthompso@ed.sc.gov

REVENUE 3160 SCHOOL BUS DRIVER SALARY

SUBFUND 100 GENERAL FUND

Allocation Formula

Allocations to school districts will be based on the time necessary to accomplish all school bus driver functions. These times will be calculated from documents that are already part of the Annual Route Plan process.

The two essential components of this formula are the route minutes on the approved state funded R-16s/R-17s "School Bus Route Descriptions" and the number of route buses operated on the approved R-16s/R-17s. R-16s/R-17s are due by October 15 of each year. Amendments or corrections must be finalized by February 15.

School districts may contact the Office of Transportation for specific district allocations.

Legal References

S.C. Code Ann. § 59-67-480 (2004)

General Appropriation Act, 2007 S.C. Acts 117

Guidelines

SCHOOL BUS DRIVER SALARY

Funding is used by districts to pay for school bus driver salaries and fringe benefits for the delivery of student transportation services in support of state-required public educational programs. The funding is based upon school districts' following the State Department of Education's recommended amounts in the driver salary 22-step pay scale. A school bus driver is placed in the appropriate pay step based on his or her number of years of qualified school bus driving service. A year of qualified school bus driving service is achieved when a bus driver performs state financial school transportation services for at least 135 days in a school year, including Summer School Sessions. The district may disburse these funds to support the fringe benefit costs for the full-time school bus drivers of the district. A "full-time bus driver" must drive thirty or more hours per week.

These funds may also be used to transport qualified students via contract service. Districts may use contracting, when the cost of the contract is less than the cost of

operating a school bus. All contracts must be preapproved by the Department. Contracts may use only approved vehicle types. Vehicles certified by the manufacturer to transport fewer than eleven passengers or certified as school buses may be used. A special exception for boat service to an outlying island can be granted.

HAZARDOUS CONDITION TRANSPORTATION

Additional driver salary funding is available for the district to pay drivers salary for authorized hazardous transportation services. Each school district may submit an application for transportation of children not qualifying for state-funded transportation service who live within an area determined by the school district as having hazardous transportation conditions.

Under the provisions of Section 59-67-420 of the South Carolina Code of Laws, the district will receive reimbursement for driver salary cost for hazardous transportation conditions based on the State's annual average hourly rate for bus driving funding.

Allowed expenditures include bus driver wages and benefits necessary to fulfill all school bus driver functions as defined in the State Department of Education's funding allocation formula:

- a. ten hours of annual inservice training;
- b. pre-trip and post-trip inspections;
- c. time for breakdown, waiting, daily housekeeping, and discipline/parent conferences;
- d. washing and disinfectant cleaning of the interior of each bus (six times a year); and
- e. funding of substitute drivers (at a ratio of one substitute driver for every ten route buses operated).

The district may also add costs for regular transportation services delivered via approved contract (Form R-60).

The appropriate accounts for **allowed expenditures** are

100-255-100	Student Transportation (State Mandated) Salaries
100-255-200	Student Transportation (State Mandated) Employee Benefits
100-255-331	Student Transportation (State Mandated) Student Transportation (Contracted Transportation Services)

Responsible Office: Office of Transportation, Division of Innovation and Support
Contact: Doug Hamrick, 803-734-8246
E-Mail Address: dhamrick@ed.sc.gov

REVENUE 3161 EAA BUS DRIVER SALARY AND FRINGE

SUBFUND 300 SPECIAL REVENUE FUND (EIA)

Allocation Formula

To determine the total driving time, the school bus route driving time, as approved on the Education Accountability Act (EAA) route descriptions, is multiplied by the number of school days that the route is operated. To determine the total reimbursement for the route, the total driving time is multiplied by the average per-minute funding established by the standard driver salary formula. School districts will receive funding for driver salary and fringe costs up to the total amount of the allotted funds.

Legal References

S.C. Code Ann. § 59-5-60 (2004)

General Appropriation Act, 2007 S.C. Acts 117

Guidelines

These funds may be used to pay for bus driver wage and benefit costs associated with the following restricted state grant programs:

- Alternative Schools Program (Subfund 396)
- EAA Reduce Class Size Grades 1–3 (Subfund 393)
- EAA Summer School (Subfund 383)
- EAA Comprehensive Remediation (Subfund 384)

To be eligible for reimbursement from these funds, a school district needs only to complete the route description form (R-16/17) for each bus route operated and to submit the forms to the SDE county supervisor for approval. On the basis of this approval, the SDE Office of Transportation will authorize the operation of route buses for EAA program routes at no cost to the school districts.

Each school district has been allotted EAA bus driver salary funds based upon the number of students who score below basic on the spring 2006 PACT. School districts will receive funding for driver salary and fringe costs not to exceed the total of the allotted funds.

The SDE may reimburse school districts for the use of district-owned school buses if this method of transportation is determined to be the most efficient for providing such a service for the EAA programs.

The appropriate accounts for **allowed expenditures** are

396-255-100	EAA Alternative Schools Program Student Transportation (State Mandated) Salaries
396-255-200	EAA Alternative Schools Program Student Transportation (State Mandated) Employee Benefits
393-255-100	EAA Reduce Class Size, Grades 1–3 Student Transportation (State Mandated) Salaries
393-255-200	EAA Reduce Class Size, Grades 1–3 Student Transportation (State Mandated) Employee Benefits
383-255-100	EAA Summer School Student Transportation (State Mandated) Salaries
383-255-200	EAA Summer School Student Transportation (State Mandated) Employee Benefits
384-255-100	EAA Comprehensive Remediation Student Transportation (State Mandated) Salaries
384-255-200	EAA Comprehensive Remediation Student Transportation (State Mandated) Employee Benefits

Responsible Office: Office of Transportation, Division of Innovation and Support
Contact: Doug Hamrick, 803-734-8246
E-Mail Address: dhamrick@ed.sc.gov

SUBFUND	100	GENERAL FUND
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Allocation Formula

To establish the funding rate per route bus, the total number of State funded route buses from the prior school year is divided into the amount appropriated by the General Assembly to fund School Bus Driver Workers' Compensation Insurance cost. The funding rate per route is multiplied by the number of state funded route buses that were operated by a district during the prior school year to determine the total funding for a school district.

General Appropriation Act, 2007 S.C. Acts 117

The State allocates these funds to districts to offset the cost of workers' compensation insurance premiums.

The appropriate accounts for **allowed expenditures** are

100-255-270 Student Transportation (State Mandated) Worker's
Compensation Tax

Responsible Office: Office of Transportation, Division of Innovation and Support
Contact: Doug Hamrick, 803-734-8246
E-Mail Address: dhamrick@ed.sc.gov

SUBFUND	100	GENERAL FUND
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To determine the total driving time, the school bus route driving time that qualifies per the ECONOMIC EDUCATION DEVELOPMENT Act (EEDA) for delivering transportation is multiplied by the number of school days the route is operated. To determine the total reimbursement for the route, the total driving time is multiplied by the average per-minute funding established by the standard driver salary formula. School districts will receive funding for driver salary and fringe costs up to the total amount of the allotted funds.

General Appropriation Act, 2007 S.C. Acts 117
The Education and Economic Development Act of 2005

The appropriate accounts for **allowed expenditures** are

100-255-100	Student Transportation (State Mandated) Salaries
100-255-200	Student Transportation (State Mandated) Employee Benefits
100-255-300	Student Transportation (State Mandated) Contracted Services

Responsible Office: Office of Transportation, Division of Innovation and Support
Contact: Doug Hamrick, 803-734-8246
E-Mail Address: dhamrick@ed.sc.gov

REVENUE 3170 STATE SCHOOL BUILDING AID
SUBFUND 500 SCHOOL BUILDING FUND
PROJECT NUMBER DA/DB

Allocation Formula

$$\begin{array}{rclcl}
 \frac{\text{funds available}}{\text{state 2nd preceding year}} & & \text{district 2nd preceding year} & & \text{district} \\
 \text{135-day ADM} & \times & \text{135-day ADM} & = & \text{allocation}
 \end{array}$$

Legal References

S.C. Code Ann. §§ 59-21-310 and 59-21-320 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1.26, 1.27, 1.28, and 1.42

Guidelines

School districts are required to include in their annual audits a verification of compliance with all applicable state laws associated with the use of these funds.

Funds are allocated to school districts for the following purposes:

- A. **Capital improvements** as specified in Section 59-21-310 of the South Carolina Code of Laws, including facilities needs and school site acquisition: “For the purpose of this article . . . the term ‘capital improvement’ shall mean the cost of constructing, improving, equipping, renovating and repairing school buildings or other school facilities or the cost of the acquisition of land whereon to construct or establish school facilities. . . .”
- B. **Retirement of debt** (principal, interest, and related fees).

Distribution requires completion of a simple application form that is used for all four school facility funding sources available (school building funds, EIA building funds, Public School Facilities Assistance Act funds, and State School Facilities Bond Act funds). This form is similar to those used in the past, and thus the content is familiar to all school districts.

The appropriate accounts for **allowed expenditures** are

500-253-100	Facilities Acquisition and Construction Salaries
500-253-200	Facilities Acquisition and Construction Employee Benefits
500-253-300	Facilities Acquisition and Construction Purchased Services
500-253-400	Facilities Acquisition and Construction Supplies and Materials
500-253-500	Facilities Acquisition and Construction Capital Outlay
500-253-600	Facilities Acquisition and Construction Other Objects
500-500-350	Debt Service Advertising
500-500-610	Debt Service Redemption of Principal
500-500-620	Debt Service Interest
500-500-630	Debt Service Discount on Bonds Sold
500-500-690	Debt Service Other Objects (Fees for Servicing Bonds)

Responsible Office: Office of School Facilities, Division of Innovation and
Support
Contact: Alex James, 803-734-4837
E-Mail Address: ajames@ed.sc.gov

**REVENUE 3172 CHILDREN'S EDUCATION ENDOWMENT
(BARNWELL FACILITIES FUNDS)**

SUBFUND 500 SCHOOL BUILDING FUND

PROJECT NUMBER DC

Allocation Formula

Allocations are made as follows:

- thirty-five percent allocated on a per-pupil basis using weighted pupil units for the preceding year;
- thirty-five percent allocated according to the preceding year's Education Finance Act (EFA) formula;
- fifteen percent based on the prior five years' average expenditures for capital projects and debt service divided by the average assessed value of all property subject to ad valorem school taxation and adjusted to reflect an equalized per-pupil mill value; and
- fifteen percent based on a standardized assessment of the district's facilities needs (using uniform costs) relative to state total facilities needs.

Part 4 of the allocation methodology is subdivided into two parts:

- A. A district would be credited with 2.5 percent of the current cost of construction (per square foot) for all facilities over ten years of age, up to fifty years of age. At fifty years or more, the district would be credited with 100 percent or the replacement cost of the building.
- B. A district would be credited for any space shortfall, using current standard space requirements for each student (110 square feet per student in elementary schools, 130 square feet per student in middle schools, and 150 square feet per student in high schools). Student enrollment for the prior year, multiplied by the standard, establishes a space need. Existing facility space is subtracted and the district is credited with the shortfall.

Legal References

S.C. Code Ann. §§ 59-144-10 through 59-144-150 and 59-63-65 (2004)

24 S.C. Code Ann. Regs. 43-191 (State Board of Education Regulation)
General Appropriation Act, 2007 S.C. Acts 117, Provisos 1.42 and 1.46

Guidelines

Funds may be used for the following purposes:

- permanent school instructional facilities and associated fixed equipment, including costs of construction, improvement, enlargement, or renovation;
- debt service but only after all construction and renovation needs have been met; and
- according to Proviso 1.46 for fiscal year 2007–08, all school districts and special schools may expend funds from the Children’s Education Endowment Fund for any instructional program.

All projects must be in accordance with the *South Carolina School Facilities Planning and Construction Guide*.

Distribution requires completion of a simple application used for all three school facility funding sources available (School Building Fund, EIA Building Fund, Public School Facilities Assistance Act funds). This form is similar to those used in the past and thus the content is familiar to all school districts.

Allowed expenditures include the following accounts. Note that using funds for debt service requires that all facilities needs be met first.

500-253-300	Facilities Acquisition and Construction Purchased Services
500-253-520	Facilities Acquisition and Construction Construction Services
500-253-525	Facilities Acquisition and Construction Buildings
500-500-610	Debt Service Redemption of Principal
500-500-620	Debt Service Interest
500-420-710	Transfer to General Fund (for instructional program use) Fund Modifications
500-423-710	Transfer to Debt Service Fund Fund Modifications

Responsible Office: Office of School Facilities, Division of Innovation and
Support
Contact: Alex James, 803-734-4837
E-Mail Address: ajames@ed.sc.gov

**REVENUE 3180 FRINGE BENEFITS EMPLOYER
CONTRIBUTIONS
(No Carryover Provision)**

SUBFUND 100 GENERAL FUND

Allocation Formula

In accordance with Section 59-21-160 of the South Carolina Code of Laws, the Department of Education shall allocate 100 percent of the available funds based on the Education Finance Act (EFA) formula. Prior-year data will be used to determine the final district allocation.

Funds are allocated monthly to cover the employer portion of the state retirement, group life insurance, social security, and health insurance for public school employees.

Legal References

S.C. Code Ann. § 59-21-160 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1.5

S.C. Code Ann. § 1-11-710(A)(2) (2004)

Guidelines

Proviso 1.5 states that “funds allocated for school district employer contributions . . . must be used first by each district to cover the cost of fringe benefits for personnel required by the Defined Program, **food service personnel** and other personnel required by law. Once a district has expended all state allocated funds for fringe benefits, the district may utilize food service revenues to fund a proportionate share of fringe benefits costs for food service personnel.”

The appropriate accounts for **allowed expenditures** are

100-100-200**	Instruction Employee Benefits
100-200-200**	Support Services Employee Benefits
100-300-200**	Community Services Employee Benefits

**Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods

delivered. The function and object accounts above are only header codes. Detailed function and object account codes **must** be recorded by the district.

Responsible Office: Office of Finance, Division of Finance and Operations
Contact: Len Richardson, 803-734-8122
E-Mail Address: lrichard@ed.sc.gov

**REVENUE 3181 RETIREE INSURANCE
(No Carryover Provision)**

SUBFUND 100 GENERAL FUND

Allocation Formula

School district allocations are based on the total payroll reported to the South Carolina Retirement System. The State Department of Education (SDE) receives this information for each district annually in the month of August. The result is multiplied by the percentage for retiree insurance as determined by the State Budget and Control Board's Budget Division. This figure becomes the district's allocation, provided that adequate funds are appropriated.

Legal References

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1.6

S.C. Code Ann. § 1-11-710(A)(2) (2004)

Background

Retiree insurance is managed by the Budget and Control Board's Division of Insurance Services. Individuals who have retired from state government and public school districts are eligible for medical benefits (health and dental) under the State Retirement System. As with active/current employees, the total premium cost for these benefits are shared partially by the State and the individual employee. Funds are appropriated to cover only the premium cost associated with State General Fund agency and public school employees. The portion of the actual cost paid by the State is a fixed amount regardless of the coverage. Cost to the employee/retiree is a function of the type of coverage, plan, and other factors. The actual payment is to meet the health and dental premium liability for current retirees.

The appropriate accounts for **allowed expenditures** are

100-100-210	Instruction Retiree Group Health and Life Insurance
100-200-210	Support Services Retiree Group Health and Life Insurance
100-300-210	Community Services Retiree Group Health and Life Insurance

Responsible Office: Office of Finance, Division of Finance and Operations
Contact: Len Richardson, 803-734-8122
E-Mail Address: Lrichard@ed.sc.gov

REVENUE 3193 EDUCATION LICENSE PLATES

SUBFUND 919 SPECIAL REVENUE FUND

Allocation Formula

Funds will be distributed at the end of each quarter based on the number of license plates sold. For each \$54 plate sold, \$34 will be returned to the district or school chosen by the license plate purchaser. The remaining \$20 will be distributed to districts using the ratio of the district's free/reduced lunch count for grades one through three to the statewide free/reduced lunch count for grades one through three of the second preceding year.

Prior year funds may be carried over to the current year.

Legal References

S.C. Code Ann. § 56-3-5010 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Proviso 1.48

Guidelines

Public education license plates will be sold statewide at all offices of the Division of Motor Vehicles. Proceeds from the sales will be transferred to the State Department of Education to distribute to school districts for further distribution to schools chosen by the license plate purchaser. These funds will be used to supplement the technology funds appropriated by the General Assembly and must be used to purchase computer hardware for classroom instruction.

The appropriate account for allowed expenditures is

919-100-545 Instruction Technology Equipment and Software

Responsible Office: Office of Finance, Division of Finance and Operations
Contact: Len Richardson, 803-734-8122
E-Mail Address: lrichard@ed.sc.gov

**REVENUE 3195 SOUTH CAROLINA (SCRI)
 READING INITIATIVE—HIGH SCHOOL**

SUBFUND 945 EIA FUND

Allocation Formula

Funds appropriated for the implementation of the South Carolina Reading Initiative at the high school level (SCRI-HS) are being allocated to districts on a competitive basis. School districts have been selected to receive approximately \$50,000 each year per literacy coach during the period from fall of 2007 to fall of 2008.

Legal References

General Appropriation Act 2007, S.C. Acts 117, Proviso 1.46

Guidelines

In 1999, the General Assembly created the Institute of Reading at the State Department of Education to mobilize education, business, and community resources to ensure that all children in South Carolina learn to read well and independently by the end of third grade. The Institute has three major purposes

- to review the best practices in the teaching of reading,
- to provide teachers with professional development and support for implementing best practices in the teaching of reading, and
- to award competitive grants to school districts for designing and providing a comprehensive approach to reading instruction based on best practices.

Following the first South Carolina Reading Summit in December 1999, the Institute of Reading created the South Carolina Reading Initiative, a three-year intensive staff development effort carried out through study groups of teachers/administrators in participating K–5 schools across the State. Led by a literacy coach, teacher/administrator teams met to conduct systematic inquiry into reading research and practice and to discuss related issues that arise in their classrooms.

The goal of the Initiative was to help teachers develop the knowledge base they need to make informed and effective curricular and instructional decisions about

reading and readers. This, in turn, impacted their literacy practices and their students as readers and writers.

Disallowed expenditures include salaries for clerical aides, classroom furniture, and noninstructional equipment (duplicating/copying equipment, operation and maintenance items, computers, typewriters). Building renovations and construction are specifically excluded as allowed expenditures.

Allowed expenditures include those costs that are necessary and prudent to the successful implementation of the Initiative as outlined in approved grant applications. Among these are salaries, fringe benefits, and travel for the district/school literacy coaches; purchased services; and supplies and materials.

The appropriate accounts for **allowed expenditures** are

945-100-110	Instruction Salaries
945-100-200**	Instruction Employee Benefits
945-100-332	Instruction Employee Travel
945-100-400**	Instruction Employee Supplies and Materials
945-223-100	Supervision of Special Programs Salaries
945-223-200	Supervision of Special Programs Employee Benefits
945-223-312	Supervision of Special Programs Instructional Programs Improvement Services
945-223-332	Supervision of Special Programs Travel
945-223-400	Supervision of Special Programs Supplies and Materials
945-224-312	Improvement of Instruction Inservice and Staff Training Instructional Programs Improvement Services
945-224-332	Improvement of Instruction Inservice and Staff Training Travel
945-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials

Because a variety of program activities are permissible, appropriate account numbers will be determined based on services provided and goods delivered in accordance with EFA guidelines. As a result, the function and object codes displayed above are header codes only and not the detailed function and object account codes which **must be recorded by the district.

Responsible Office: Office of Instructional Promising Practices, Division of Standards and Learning
Contact: Pam Wills 734-8391
E-Mail Address: pwills@ed.sc.gov

**REVENUE 3991 ADEPT (ASSISTING, DEVELOPING, AND
EVALUATING PROFESSIONAL TEACHING)**

SUBFUND 916 SPECIAL REVENUE FUND

Allocation Formula

Funds to support the Assisting, Developing, and Evaluating Professional Teaching (ADEPT) system will be allocated to school districts based on the total available funds divided by the number of certified teachers participating in ADEPT Induction Programs.

Of the total funds appropriated, 10 percent is to be used to pay colleges and universities based on the number of student teachers who are fulfilling their ADEPT preservice requirements.

Of the funds appropriated in the prior fiscal year, unexpended funds may be carried forward to the current fiscal year and expended for the same purposes.

Legal Reference

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1.18 and 1.46

Guidelines

School districts must develop and implement induction programs for induction-contract teachers based on the ADEPT guidelines. Such programs should provide teachers with comprehensive guidance and mentoring support during their first year in the profession. To receive funds, districts must report their certified induction-contract teachers to the State Department of Education by February 15.

Disallowed expenditures include the regular district salary and employee benefits for an ADEPT coordinator.

Allowed expenditures include any costs associated with assisting, developing, and/or evaluating teachers through the ADEPT process (e.g., substitute teacher reimbursement, materials, resources, workshops). Salary supplements and stipends to provide for an ADEPT coordinator are allowed costs.

The appropriate accounts for **allowed expenditures** are

916-100-120	Instruction Substitute/Temporary Salaries
916-100-130	Instruction Overtime Salaries/Stipends
916-100-200	Instruction Employee Benefits
916-223-300	Supervision of Special Programs Purchased Services
916-223-400	Supervision of Special Programs Supplies and Materials
916-223-500	Supervision of Special Programs Capital Outlay
916-223-600	Supervision of Special Programs Other Objects
916-224-100	Improvement of Instruction Inservice and Staff Training Salaries
916-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
916-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
916-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
916-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay
916-224-600	Improvement of Instruction Inservice and Staff Training Other Objects

Responsible Office: Office of Educator Preparation, Support, and Assessment,
Division of Educator Quality and Leadership
Contact: Kathy Meeks, 803-734-4067
E-Mail Address: kmeeks@scteachers.org

SECTION 5

Education Lottery Act Programs (Listed by Revenue Code)^a

Revenue Code	Subfund	Program Title	2007–08 State Allocation	Page Number
3606	966	K–5 Mathematics and Science Unit Coaching Initiative (Carryover Provision)	TBA	187
3607	967	6–8 Enhancement (Carryover Provision)	2,000,000	189
3610	960	K–5 Enhancement (Carryover Provision)	46,500,000	194
3615	975	EAA Technical Assistance (Carryover Only)	11,000,000	199

^a According to Proviso 1AA.7 of the General Appropriation Act, 2007 S.C. Acts 117, all Education Lottery Act Revenue shall be carried forward from the prior fiscal year into the current fiscal year and shall be used to support the appropriations contained herein. Also, the appropriations must be used to supplement and not supplant existing funds for education.

**REVENUE 3606 K–5 MATHEMATICS AND SCIENCE UNIT
COACHING INITIATIVE
(Carryover Provision)**

SUBFUND 966 SPECIAL REVENUE FUND

Allocation Formula

K–5 Enhancement Funds, awarded through competitive grants, will support a mathematics or science coach in eligible districts.

Legal References

S.C. Code Ann. § 59-1-525 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1AA.3 and 1AA.7

Guidelines

The SDE has developed a program under S. C. Code Ann. § 59-1-525 to implement a schoolwide program to enhance the teaching of the grade-specific standards adopted by the State Board of Education and to improve the teaching of the standards in the core areas of reading, mathematics, social studies, and science. In order to support these goals, the Mathematics and Science Unit has developed a process for the identification, selection, and training of mathematics and science coaches to serve in schools with grades K–5. The coaches will work with the building principal, the faculty, and the central office to increase student achievement in mathematics and science. Each school district employing a mathematics or science coach will be required to sign a memorandum of agreement (MOA) with the SDE. This MOA details roles and responsibilities, collaboration, and other stipulations.

Disallowed expenditures include salaries for clerical aides, classroom furniture, and noninstructional equipment (duplicating/copying equipment, operation and maintenance items, computers, typewriters). Building renovations and construction are specifically excluded as allowed expenditures.

Allowed expenditures include those costs that are necessary and prudent to the successful implementation of the Initiative as outlined in approved grant applications. Among these are salaries, fringe benefits, and travel for the school literacy coaches; purchased services; and supplies and materials.

The appropriate accounts for **allowed expenditures** are

966-100-120	Instruction Salaries (Substitute/Temporary Teachers)
966-100-130	Instruction Salaries (Teachers Overtime/Stipends)
966-100-200**	Instruction Employee Benefits (Substitute/Temporary Teachers)
966-221-100	Improvement of Instruction Curriculum Development Salaries
966-221-200	Improvement of Instruction Curriculum Development Employee Benefits
966-221-300	Improvement of Instruction Curriculum Development Purchased Services
966-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
966-221-500	Improvement of Instruction Curriculum Development Capital Outlay
966-224-100	Improvement of Instruction Inservice and Staff Training Salaries
966-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
966-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
966-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
966-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office: Office of Instructional Promising Practices, Division of
Standards and Learning
Contact: John Holton, 803-734-8366
Email Address: jholton@ed.sc.gov

**REVENUE 3607 6–8 ENHANCEMENT
(Carryover Provision)**

SUBFUND 967 SPECIAL REVENUE FUND

Allocation Formula

Each district will receive a base amount and an additional per pupil allocation based on the 6–8 135-day ADM.

Legal References

S.C. Code Ann. § 59-1-525 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1AA.3 and 1AA.7

Guidelines

These funds must be used to enhance the teaching of the grade-specific standards adopted by the State Board of Education and to improve the teaching of the standards and the academic performance of 6–8 students in the core academic areas of reading, mathematics, social studies, and science. Funds are to supplement and not supplant existing 6–8 academic programs. Recipients of these funds shall implement an evaluation component to measure the success of the efforts to increase student performance and the teaching of the standards.

This allocation is based upon the likelihood that the schools' receiving such funds will increase overall student competence and strengthen the academic performance of historically underachieving students in the core academic areas. All geographic areas of the state are represented, with an additional allocation being made to schools rated as below average or unsatisfactory. The funds are to be used to promote the goals of providing every student with the ability to

- a. read, view, and listen to complex information in the English language;
- b. write and speak effectively in the English language;
- c. solve problems by applying mathematics;
- d. conduct research and communicate findings;
- e. understand and apply scientific concepts;
- f. obtain a working knowledge of the history, government, economics, and geography of South Carolina, the United States, and the world; and
- g. use information to make decisions.

Schools with any combination of 6–8 grades will generate funds for each district to be used to enhance the teaching of grade-specific standards in reading, mathematics, social studies, and science. Each participating school district will, through a Web-based process, identify strategies aimed at increasing the academic performance of students, including those strategies that incorporate instructional technology.

Strategies may include

- literacy, mathematics, or science coaches;
- programs for serving limited-English-proficient students;
- social studies initiatives;
- academic mentoring programs;
- school- and classroom-based grant awards; and
- other innovative district programs.

Specifically, these funds are to be directed toward

- improving the academic performance of all students in grades 6–8 in the core academic areas of English language arts, mathematics, science, and social studies;
- increasing 6–8 teacher knowledge of subject-matter content in the core academic areas;
- increasing 6–8 teacher knowledge of and practice in standards-based instructional strategies that promote the academic achievement of all children;
- increasing 6–8 teacher skills in developing classroom assessments and teacher skills in using assessment data to improve instructional practice; and
- supporting evaluation strategies designed to demonstrate that these funds contribute to the increased knowledge and skills of participating teachers, the improvement of student achievement, and the closing of academic performance gaps that exist among student subgroups.

Disallowed expenditures include costs of non-instructional expenditures such as building renovations and construction, the purchase or relocation of mobile structures, equipment such as air conditioners, classroom furniture, cell phones and other communication devices; and equipment (duplicating/copying equipment, operation and maintenance items, typewriters).

Other non-instructional expenditures that are specifically excluded are salaries, benefits, travel, and other expenses incurred by district-level employees; costs of professional membership dues, out-of-state travel; snacks or other food services and stipends for students; costs of services for mental health counselors and costs for expenditures related to general school safety, such as metal detectors, vehicles,

security cameras, and drug dogs; costs of motivational materials, novelties, incentives, as well as supplies and materials for guidance and health services.

Allowed expenditures include the salary and benefits of instructional coaches and other instruction-oriented school-based staff; costs associated with classroom teachers' participation and attendance at state, regional, or local conferences whose programs support the goal of this program (these expenditures include registration fees, meals, lodging, and travel using state guidelines); costs of contract courses; reimbursement of graduate-level content course fees, stipends to teachers for additional duties; support for teacher released time (e.g., substitutes); printing and copying classroom materials; part-time data entry and clerical support for classroom teachers; and honoraria and travel expenses for consultants who are not district employees. Consumable materials, mathematics manipulatives, maps, science kits and materials, and trade books that are essential to the enhancement of instructional improvement efforts may also be purchased with these funds. Extended-day activities, summer school programs, and field trip experiences must focus exclusively on strengthening student competencies on grade-specific content standards. Equipment purchases, software, and lease agreements are limited to items directly related to the improvement strategies described in the plan submitted to the program contact.

Funds are to be expended only for purposes and activities specified in the guidelines and delivered according to the state's professional development standards. All strategies are to be directed to improve teacher quality and student achievement and must be included in the district's strategic plan.

The appropriate accounts for **allowed expenditures** are

967-113-100	Elementary Programs Salaries
967-113-200	Elementary Programs Employee Benefits
967-113-300	Elementary Programs Purchased Services
967-113-400	Elementary Programs Supplies and Materials
967-113-500	Elementary Programs Capital Outlay
967-172-100	Elementary Summer School Salaries
967-172-200	Elementary Summer School Employee Benefits
967-172-300	Elementary Summer School Purchased Services
967-172-400	Elementary Summer School Supplies and Materials
967-175-100	Instructional Programs Beyond Regular School Day Salaries
967-175-200	Instructional Programs Beyond Regular School Day Employee Benefits
967-175-300	Instructional Programs Beyond Regular School Day Purchased Services

967-175-400	Instructional Programs Beyond Regular School Day Supplies and Materials
967-175-500	Instructional Programs Beyond Regular School Day Capital Outlay
967-190-100	Instructional Pupil Activity Salaries
967-190-200	Instructional Pupil Activity Employee Benefits
967-190-300	Instructional Pupil Activity Purchased Services
967-190-400	Instructional Pupil Activity Supplies and Materials
967-221-100	Improvement of Instruction Curriculum Development Salaries
967-221-200	Improvement of Instruction Curriculum Development Employee Benefits
967-221-300	Improvement of Instruction Curriculum Development Purchased Services
967-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
967-221-500	Improvement of Instruction Curriculum Development Capital Outlay
967-224-100	Improvement of Instruction Inservice and Staff Training Salaries
967-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
967-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
967-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
967-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay
967-266-100	Technology and Data Processing Services Salaries
967-266-200	Technology and Data Processing Services Employee Benefits
967-266-300	Technology and Data Processing Services Purchased Services
967-266-400	Technology and Data Processing Services Supplies and Materials
967-266-500	Technology and Data Processing Services Capital Outlay
967-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law)

Responsible Office: Office of Academic Standards, Division of Standards and Learning
Contact: Marc Drews, 803-734-5836
E-Mail Address: mdrews@ed.sc.gov

**REVENUE 3610 K–5 ENHANCEMENT
(Carryover Provision)**

SUBFUND 960 SPECIAL REVENUE FUND

Allocation Formula

Each district will receive a base amount and an additional per pupil allocation based on the K–5 135-day ADM. An additional allocation will be generated by those schools that received an absolute rating of unsatisfactory in 2006 and/or has an instructional coach working in partnership with the Office of Academic Standards.

Legal References

S.C. Code Ann. § 59-1-525 (2004)

General Appropriation Act, 2007 S.C. Acts 117, Provisos 1AA.3 and 1AA.7

Guidelines

Section 59-1-525 of the South Carolina Code of Laws requires the SDE to implement a schoolwide program to enhance the teaching of the grade-specific standards adopted by the State Board of Education and to improve the teaching of the standards and the academic performance of K–5 students in the core academic areas of reading, mathematics, social studies, and science. These funds must be used to supplement and not supplant existing K–5 academic programs. The program shall include an evaluation component to measure the success of the effort to increase student performance and the teaching of the standards.

This allocation is based upon the likelihood that the schools' receiving such funds will increase overall student competence and strengthen the academic performance of historically underachieving students in the core academic areas. All geographic areas of the state are represented, with an additional allocation being made to schools rated as below average or unsatisfactory. The funds are to be used to promote the goals of providing every student with the ability to

- a. read, view, and listen to complex information in the English language;
- b. write and speak effectively in the English language;
- c. solve problems by applying mathematics;
- d. conduct research and communicate findings;
- e. understand and apply scientific concepts;

- f. obtain a working knowledge of the history, government, economics, and geography of South Carolina, the United States, and the world; and
- g. use information to make decisions.

Plans received by the SDE will be reviewed by a panel of individuals with knowledge and expertise of the particular subject areas and the programs that have proven to be successful within the state or throughout the nation.

Schools with any combination of K–5 grades will generate funds for each district to be used to enhance the teaching of grade-specific standards in reading, mathematics, social studies, and science. Each participating school district will, through an application process, choose strategies aimed at increasing the academic performance of students, including those strategies that incorporate instructional technology.

Strategies may include

- literacy, mathematics, or science coaches;
- programs for serving limited-English-proficient students;
- social studies initiatives;
- academic mentoring programs;
- school- and classroom-based awards; and
- other innovative district programs.

Specifically, these funds are to be directed toward

- improving the academic performance of all students in grades K–5 in the core academic areas of English language arts, mathematics, science, and social studies;
- increasing K–5 teacher knowledge of subject-matter content in the core academic areas;
- increasing K–5 teacher knowledge of and practice in standards-based instructional strategies that promote the academic achievement of all children;
- increasing K–5 teacher skills in developing classroom assessments and teacher skills in using assessment data to improve instructional practice; and
- supporting evaluation strategies designed to demonstrate that these funds contribute to the increased knowledge and skills of participating teachers, the improvement of student achievement, and the closing of academic performance gaps that exist among student subgroups.

Disallowed expenditures include costs of non-instructional expenditures such as building renovations and construction, the purchase or relocation of mobile structures, equipment such as air conditioners, classroom furniture, cell phones and

other communication devices; and equipment (duplicating/copying equipment, operation and maintenance items, typewriters).

Other non-instructional expenditures that are specifically excluded are salaries, benefits, travel, and other expenses incurred by district-level employees; costs of professional membership dues, out-of-state travel; snacks or other food services and stipends for students; costs of services for mental health counselors and costs for expenditures related to general school safety, such as metal detectors, vehicles, security cameras, and drug dogs; costs of motivational materials, novelties, incentives, as well as supplies and materials for guidance and health services.

Allowed expenditures include the salary and benefits of instructional coaches and other instruction-oriented school-based staff; costs associated with classroom teachers' participation and attendance at state, regional, or local conferences whose programs support the goal of this program (these expenditures include registration fees, meals, lodging, and travel using state guidelines); costs of contract courses; reimbursement of graduate-level content course fees, stipends to teachers for additional instructional duties; support for teacher released time (e.g., substitutes); printing and copying classroom materials; part-time data entry and clerical support for classroom teachers; and honoraria and travel expenses for consultants who are not district employees. Consumable materials, mathematics manipulatives, maps, science kits and materials, and trade books that are essential to the enhancement of instructional improvement efforts may also be purchased with these funds. Extended-day activities, summer school programs, and field trip experiences must focus exclusively on strengthening student competencies on grade-specific content standards. Equipment purchases, software, and lease agreements are limited to items directly related to the improvement strategies described in the plan submitted to the program contact.

Funds are to be expended only for purposes and activities specified in the K–5 Enhancement guidelines and delivered according to the state's professional development standards. All strategies must be directed to improve teacher quality and student achievement and are to be included in the district's strategic plan.

Districts receiving funds to support instructional coaching partnerships must adhere to the specific guidelines used to select the coach. Failure to adhere to these guidelines will result in a discontinuation of the funds.

The appropriate accounts for **allowed expenditures** are

960-111-100	Kindergarten Programs Salaries
960-111-200	Kindergarten Programs Employee Benefits
960-111-300	Kindergarten Programs Purchased Services
960-111-400	Kindergarten Programs Supplies and Materials
960-111-500	Kindergarten Programs Capital Outlay

960-112-100	Primary Programs Salaries
960-112-200	Primary Programs Employee Benefits
960-112-300	Primary Programs Purchased Services
960-112-400	Primary Programs Supplies and Materials
960-112-500	Primary Programs Capital Outlay
960-113-100	Elementary Programs Salaries
960-113-200	Elementary Programs Employee Benefits
960-113-300	Elementary Programs Purchased Services
960-113-400	Elementary Programs Supplies and Materials
960-113-500	Elementary Programs Capital Outlay
960-171-100	Primary Summer School Salaries
960-171-200	Primary Summer School Employee Benefits
960-171-300	Primary Summer School Purchased Services
960-171-400	Primary Summer School Supplies and Materials
960-172-100	Elementary Summer School Salaries
960-172-200	Elementary Summer School Employee Benefits
960-172-300	Elementary Summer School Purchased Services
960-172-400	Elementary Summer School Supplies and Materials
960-175-100	Instructional Programs Beyond Regular School Day Salaries
960-175-200	Instructional Programs Beyond Regular School Day Employee Benefits
960-175-300	Instructional Programs Beyond Regular School Day Purchased Services
960-175-400	Instructional Programs Beyond Regular School Day Supplies and Materials
960-190-100	Instructional Pupil Activity Salaries
960-190-200	Instructional Pupil Activity Employee Benefits
960-190-300	Instructional Pupil Activity Purchased Services
960-190-400	Instructional Pupil Activity Supplies and Materials
960-221-100	Improvement of Instruction Curriculum Development Salaries
960-221-130	Improvement of Instruction Curriculum Development Salaries (Consultants Overtime/Stipends)
960-221-200	Improvement of Instruction Curriculum Development Employee Benefits
960-221-300	Improvement of Instruction Curriculum Development Purchased Services
960-221-400	Improvement of Instruction Curriculum Development Supplies and Materials

960-221-500	Improvement of Instruction Curriculum Development Capital Outlay
960-224-100	Improvement of Instruction Inservice and Staff Training Salaries
960-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
960-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
960-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
960-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay
960-266-100	Technology and Data Processing Services Salaries
960-266-200	Technology and Data Processing Services Employee Benefits
960-266-300	Technology and Data Processing Services Purchased Services
960-266-400	Technology and Data Processing Services Supplies and Materials
960-266-500	Technology and Data Processing Services Capital Outlay
960-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law)

Responsible Office: Office of Academic Standards, Division of Standards and Learning
Contact: Marc Drews, 803-734-5836
E-Mail Address: mdrews@ed.sc.gov

**REVENUE 3615 EAA TECHNICAL ASSISTANCE
(Carryover Only)**

SUBFUND 975 SPECIAL REVENUE FUND

Allocation Formula

Schools with an absolute index rating of either below average or unsatisfactory on the 2005 report card are eligible to receive Technical Assistance Funds. The schools will receive an allocation not less than \$75,000 for a Below Average School and not less than \$250,000 for an Unsatisfactory school.

The allocations take into consideration the enrollment of the school.

Funds not expended in the current fiscal year may be carried forward and expended for the same purposes in the next fiscal year.

Legal References

General Appropriations Act, 2007 S.C. Acts 117, Proviso 1A.44

Guidelines

- Eligible schools must submit to the Department of Education a school renewal plan that includes action consistent with Alternative Technical Assistance criteria. Upon the approval of the plan by the Department of Education and the State Board of Education, schools may expend the funds.
- The funds must be expended on strategies and activities as expressly outlined in the school renewal plan. The Department of Education provides technical assistance in designing and implementing the school renewal plan and in brokering for technical assistance personnel as needed and as stipulated in the school renewal plan. Schools may amend their budget, but must submit a revised Financial Summary Report with the superintendent's signature prior to redirecting the use of funds.

Disallowed expenditures

Supplanting is not allowed and this funding may not be used for non-instructional Capital Outlay expenditures.

The appropriate accounts for **allowed expenditures** are

975-100-100	Instructional Programs Salaries
975-100-200	Instructional Programs Employee Benefits
975-100-300	Instructional Programs Purchased Services
975-100-400	Instructional Programs Supplies & Materials
975-100-500	Instructional Programs Capital Outlay
975-100-600	Instructional Programs Other Objects
975-200-100	Support Services Salaries
975-200-200	Support Services Employee Benefits
975-200-300	Support Services Purchased Services
975-200-400	Support Services Supplies & Materials
975-200-600	Support Services Other Objects

Responsible Offices: Office of Quality Assurance, Division of Accountability
Office of Federal and State Accountability, Division of
Accountability

Contacts: Marsha Johnson, 803-734-0923
Peter Samulski, 803-734-8345

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